



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: SI Properties Group, LLC
DOCKET NO.: 18-04133.001-C-2
PARCEL NO.: 10-29.0-302-016

The parties of record before the Property Tax Appeal Board are SI Properties Group, LLC, the appellant, by attorney Lisa Ann Johnson, of Smith Amundsen, LLC in St. Louis, and the St. Clair County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby issues a **dismissal due to lack of jurisdiction** of the appeal of this **St. Clair** County property and finds it has no jurisdiction to determine the assessed valuation of the property:

LAND: \$ No jurisdiction
IMPR.: \$ No jurisdiction
TOTAL: \$ No jurisdiction

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two multi-family two-story apartment buildings of brick and frame exterior construction that were each approximately 6 years old. The buildings present a total building area of 19,040 square feet and contain a total of 16 two-bedroom and three-bedroom apartments. Features include partial basements totaling 2,312 square feet of building area and a 2,240 square foot detached garage/storage building.¹ The parcel contains 42,239 square feet of land area which is located in Mascoutah, Mascoutah Township, St. Clair County.

The appellant through legal counsel, Lisa Johnson, filed a Commercial Appeal petition with the Property Tax Appeal Board (PTAB). The pleading was postmarked on March 19, 2019. The basis of appeal was comparable sales. On the appeal petition, the appellant reported that the appeal was being made from the final, written decision of the St. Clair County Board of Review dated February 1, 2019; no documentation of this final decision was supplied with the appeal. As part of a cover letter dated March 18, 2019, counsel reported that her firm had recently been retained by the appellant to file an appeal of the assessment decision. Within the letter, counsel wrote, in pertinent part, "**we hereby request that this appeal be deemed timely filed** and that

¹ While the appellant reported the garage/storage building was 20 feet by 80 feet or 1,600 square feet in size, the board of review supplied a copy of the subject's property record card and reported this building contains 2,240 square feet of building area. The Board finds the board of review presented the best supported evidence of building size in the record.

an extension of thirty (30) days within which to submit such additional information be granted." [Emphasis added.]

By letter dated July 3, 2019, the PTAB informed the appellant's counsel by electronic transmission that the initial appeal filing was incomplete. The PTAB required submission of a copy of the final decision issued by the St. Clair County Board of Review for tax year 2018 along the appellant's evidence in conformance with the basis of the appeal within 30 days of the date of the letter.

On July 3, 2019, appellant's counsel responded to the incomplete notification and supplied a copy of the final decision of the board of review along with other evidence and a revised appeal petition seeking a reduction in the subject's total assessment to \$241,235.

By letter dated August 22, 2019, the PTAB notified the St. Clair County Board of Review of this pending appeal known as Docket No. 18-04133.001-C-2 and granted a 90-day extension of time to file a response. (86 Ill.Admin.Code §1910.40).

On November 19, 2019, the St. Clair County Board of Review filed its "Board of Review Notes on Appeal" and evidence reiterating that a final decision was issued on February 1, 2019 and disclosing the total equalized assessment for the subject of \$344,908.

The board of review filed its Certificate with the PTAB reporting that on May 5, 2020 copies of the instant petition were mailed to all affected taxing districts. (86 Ill.Admin.Code § 1910.40(f)) No requests to intervene were filed by any affected taxing districts.

After reviewing the appeal, the respective pleadings of the participants and the applicable statutory and procedural rules, the Property Tax Appeal Board finds that it does not have jurisdiction over the parties and the subject matter of the appeal.

Pursuant to Section 16-160 of the Property Tax Code (35 ILCS 200/16-160), "any taxpayer dissatisfied with the decision of a board of review or board of appeals as such decision pertains to the assessment of his or her property for taxation purposes . . . may, (i) in counties with less than 3,000,000 inhabitants **within 30 days after the date of written notice of the decision of the board of review** . . . appeal the decision to the Property Tax Appeal Board for review." [Emphasis added.]

Additionally, section 1910.30(a) of the rules of the PTAB provides in pertinent part that:

In counties with less than 3,000,000 inhabitants, petitions for appeal shall be filed within 30 days after the date of the written notice of the decision of the board of review.

86 Ill.Admin.Code § 1910.30(a). Furthermore, section 1910.25(b) of the rules of the PTAB provides that:

Petitions, evidence, motions, and all other written correspondence sent by United States Mail to the Property Tax Appeal Board shall be considered filed as of the

postmark date in accordance with Section 1.25 of the Statute on Statutes [5 ILCS 70/1.25]. . . .

86 Ill.Admin.Code § 1910.25(b).

The record clearly discloses for this appeal that the date of the board of review final decision was February 1, 2019. Due to the fact that thirty days from that date expired on Sunday, March 3, 2019, the appellant had until Monday, March 4, 2019 to file the appeal. (86 Ill.Admin.Code § 1910.25(a)). The postmark date on the envelope used to mail the appellant's initial correspondence and Commercial Appeal petition complaining of the assessment was March 19, 2019, fifteen days late.

In light of the foregoing provision of the Property Tax Code, the applicable procedural rules and the date the final decision was issued by the St. Clair County Board of Review, the Board finds that the appellant failed to comply with the time limitation for an appeal of assessment year 2018. The record is clear that the appellant's original appeal was postmarked on March 19, 2019 and, while counsel's cover letter appears to have recognized that the submission was made in an untimely manner by requesting that "this appeal be deemed timely filed," based on this documentary record, the Board lacks jurisdiction over this matter and no appeal may proceed. (See Spiel v. Property Tax Appeal Board, 309 Ill.App.3d 373, 722 N.E.2d 306 (2nd Dist. 1999)).

In conclusion, the Board finds that the appellant failed to timely file an appeal within 30 days from the date of the final decision of the St. Clair County Board of Review which was issued on February 1, 2019. As the appeal was not initiated within the statutorily mandated 30-day period from the date of the board of review decision, the Property Tax Appeal Board finds that the appellant has not established a right to proceed with an appeal before this Board as there is no jurisdiction over this appeal. The instant appeal is hereby dismissed for lack of jurisdiction.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: March 16, 2021



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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